

No. W.11013/2/2012-CRSP
Government of India
Ministry of Drinking Water and Sanitation
CRSP Division

12th Floor, Paryavaran Bhavan,
CGO Complex, Lodhi Road,
New Delhi-110 003
Dated 8th February, 2011


To
The Principal Secretary/ Secretary
Incharge Rural Sanitation,
All states

Subject: - New format of Audited Statement of Accounts (ASA) to be furnished with the proposal for release of furnish under Total Sanitation Campaign (TSC) – regarding

Sir,

I am directed to enclose herewith new format of Audited Statement of Accounts (ASAs) and to intimate that all the states have to submit ASAs along with Auditor's report in the enclosed format with effect from the Financial Year 2012-13 for the audit period 2011-12 onwards together with other relevant documents while forwarding the proposal for release of next installment of funds under TSC.

Yours faithfully,


(N.K. Joshi)

Under Secretary to the Government of India

Enclosure: As above

Copy to: State Coordinator, TSC
All States

Copy also to ① IFD/MODWS
② NIC for upload on TK website

Signature_____

Name in full_____

Office Stamp of competent authority of
SWSM

Dated_____

AUDIT REPORT

(Consolidated Audit Report for TSC)

Containing following points :-

1. Auditor's Report
2. Receipt & Payment Account.
3. Income & Expenditure Account
4. Balance sheet
5. Notes Forming Part of Accounts (Reporting about physical output)
6. Auditor's observations as 'Annex' (in case of any observation, reply countersigned by Chartered Accountant is required)

N.B: All the documents should be in original & countersigned by Competent Authority of SWSM with official stamp.

AUDITOR'S REPORT

To

The State Water and Sanitation Mission
Address

1. We have audited the attached 'Balance Sheet' of State Water and Sanitation Mission ('the Grantee') "Account - Total Sanitation Campaign (TSC)" as at March 31, 20** and also the 'Income and Expenditure Account' and 'Receipts and Payment Account' for the year ended on that date annexed thereto. These financial statements are the responsibility of the Grantee's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the Annexure referred to above, we report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - ii. In our opinion, proper books of account as required, have been kept by the Grantee so far as appears from our examination of those books;
 - iii. The balance sheet, income and expenditure account and receipts and payment account dealt with by this report are in agreement with the books of account;
 - iv. In our opinion, and to the best of our knowledge and according to the explanations given to us and subjects to our observations annexed herewith we report that :
 - a. The Balance Sheet, gives a true and correct view of the state and affairs of the Grantee "Account - Total Sanitation Campaign (TSC) " as on 31.3.201*.
 - b. The Income and Expenditure Account gives a true and correct view of excess of income over expenditure for the period ended 31.03.201*.

- c. The receipts and Payment Account gives a true and correct view of the transactions under the programme/scheme for the period ended on 31.03.201*.

- v. Expenditure reported in the Income and Expenditure account is properly reflected in the Utilization Certificate(s) for the same period.

Signature of Chartered Accountant with Seal)

Name in full_____

Membership No._____

CAG Empanelment No. & Year

Contact No.

Audit Report for the year 201*-1*
State Water and Sanitation Mission _____

Receipt & Payment Accounts for the period 1st April, 201* to 31st March, 201*

Name of the scheme- Total Sanitation Campaign (TSC)

(in lakhs)

Receipt	Amount	Payment	Amount
1. <u>Opening Balance</u> (i) Cash in Hand (ii) Cash at Bank (iii) Deposits at Division/Districts etc. 2. <u>Receipt of Grants</u> (i) Central Government (ii) State Government (iii) Others 3. Interest received from Banks (i) SWSM level (ii) DWSM/DWSC level (iii) Others 4. Refund of Advance/ Loan/Grant from (i) Implementing Agencies (ii) Any other agencies etc. 5. Miscellaneous		1. Advances given to (i) Implementing Agencies (ii) Any other agencies etc. 2. Expenditure incurred for the purpose of approved work undertaken under Total Sanitation Campaign (TSC): i) IHHL ii) Sanitary Complex iii) School Toilets iv) Toilets for Anganwadi v) SLWM vi) IEC etc. 3. Audit Fees 4. Expenses on Administration a. Training b. Staff support services c. Monitoring and Evaluation d. Printing and Stationery e. Bank Charges f. Rent and Taxes 5. Miscellaneous Expenses etc. 6. Closing Balance (i) Cash in Hand (ii) Cash at Bank (iii) Deposits at Division/Districts etc.	

Signature of Competent Authority
Name in full
Office seal
Contact No.

(Signature of Chartered Accountant with Seal)
Name in full _____
Membership No. _____
CAG Empanelment No. & Year
Contact No.

Audit Report for the year 201*-1*
State Water and Sanitation Mission _____

Income & Expenditure Accounts for the period 1st April, 201* to 31st March, 201*

Name of the scheme- Total Sanitation Campaign (TSC)

(in lakhs)

Expenditure	Amount	Income	Amount
<p>1.Expenditure incurred for the purpose of approved work undertaken under Total Sanitation Campaign (TSC):</p> <p style="margin-left: 20px;">i. IHHL ii. Sanitary Complex iii. School Toilets iv. Toilets for Anganwadi vi. SLWM vii. IEC etc.</p> <p>2. Audit Fees</p> <p>3. Expenses on Administration</p> <p style="margin-left: 20px;">a. Training b. Staff support services c. Monitoring and Evaluation d. Printing and Stationery e. Bank Charges f. Rent and Taxes</p> <p>4. Miscellaneous Expenses etc.</p> <p>5. Excess of Income over Expenditure carried over to Balance Sheet.</p>		<p>1.Grants -in -Aid/Subsidy received From</p> <p style="margin-left: 20px;">(a) Central Govt. (b) State Govt. (c) Other Agencies</p> <p>2. Interest received during the year from the Bank Accounts</p> <p style="margin-left: 40px;">- Received during the year - Add: Accrued during the year - Less: related to previous year</p> <p>3. Refund of unutilized grants by the Implementing Agencies</p> <p>4. Miscellaneous Receipts</p> <p>5. Excess Expenditure carried over to Balance sheet.</p>	

Signature of Competent Authority
Name in full _____
Office seal _____
Contact No. _____

(Signature of Chartered Accountant with Seal)
Name in full _____
Membership No. _____
CAG Empanelment No. & Year _____
Contact No. _____

Audit Report for the year 201*-1*
State Water and Sanitation Mission _____
Balance Sheet as on 31st March, 201*

Name of the scheme - Total Sanitation Campaign (TSC)

(` in lakhs)

CAPITAL FUND AND LIABILITIES	Previous Year Amount	Current Year Amount
<p><u>Accumulated Fund</u></p> <p>Opening Balance</p> <p>Add/Deduct</p> <p>Balance Transferred From Income & Expenditure Account</p> <p><u>Current Liabilities</u></p> <p style="padding-left: 20px;">(i) Outstanding Expenses/Payables</p> <p style="padding-left: 20px;">(ii) Any other Liability</p>		
Total		
ASSETS		
<p><u>Fixed Assets</u></p> <p>(i) Vehicles</p> <p>(ii) Furniture & fixtures</p> <p>(iii) Office Equipment</p> <p>(iv) Computers & Peripherals</p> <p>(v) Others etc.</p> <p><u>Current Assets & advances</u></p> <p>(i) Stock</p> <p>(ii) Temporary Transfer of Funds to other schemes recoverable</p> <p>(iii) Closing Balance</p> <p style="padding-left: 20px;">(a) Cash in Hand</p> <p style="padding-left: 20px;">(b) Cash at Bank</p> <p style="padding-left: 20px;">(c) Account Receivables and Advances recoverable</p> <p style="padding-left: 40px;">(i) Implementing Agencies</p> <p style="padding-left: 40px;">(ii) Other Agencies</p> <p style="padding-left: 40px;">(iii) Staff</p> <p style="padding-left: 40px;">(iv) Suppliers etc.</p>		
Total		

Signature of Competent Authority
Name in full
Office seal
Contact No.

(Signature of Chartered Accountant with Seal)
Name in full _____
Membership No. _____
CAG Empanelment No. & Year
Contact No.

Notes Forming part of the Accounts:

Physical Output (Total Sanitation Campaign) for the utilized funds as reported in the Income and Expenditure Account:

Components of Total Sanitation Campaign	Performance/Number of Units constructed
I. Individual Household Latrines - BPL II. Sanitary complex III. Toilets for schools IV. Toilets for Balwadi/Anganwadi V. Rural Sanitary Mart VI. Production Centers etc.	

Signature of Competent Authority
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Name in full _____
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**TOTAL SANITATION CAMPAIGN
YEAR 201*-1***

AUDITOR'S OBSERVATIONS

NAME OF THE ORGANISATION RECEIVING GRANTS :

SL.NO.	ISSUES	OBSERVATIONS OF THE AUDITOR
1	Opening Balance & Closing Balance of the Receipts and Payments account tallies with that of Cash Book.	
2	Opening Balance adopted tallies with Closing Balance of the last year	
3	Whether grantee or other implementing agencies have diverted / intertransferred funds from one scheme to another Central Scheme or State funded Scheme during the period in contravention to the existing guidelines? If so details thereof.	
4	Are there any mis-utilisation / unrelated expenditure and mis-appropriation of funds by the grantee or other implementing agencies during the year? If so details thereof.	
5	There is only prescribed number of bank accounts for the scheme	
6	There does not exist any minus balance at any stage during the year.	
7	Where the Sanction Order of the Ministry specifies certain conditions at the time of release of funds, whether the same has been fulfilled.	
8	Scheme funds are being kept only in savings account	

9	Interest earned has been added to the scheme fund	
10	Whether interest money is being utilized strictly for the programme purposes as laid down in the existing guidelines	
11	State share, as per programme guidelines, for the year has been received during the year	
12	All receipts / refunds have been correctly accounted for and remitted in to the Bank account of the scheme	
13	Scheme funds are not being kept in the State Treasury	
14	Bank Reconciliation is being done regularly	
15	Name and address of the previous Auditor.	

Signature of Competent Authority
Name in full
Office seal
Contact No.

(Signature of Chartered Accountant with Seal)
Name in full _____
Membership No. _____
CAG Empanelment No. & Year
Contact No.